

UNITED STATES MARINE CORPS  
Logistics Operations School  
Marine Corps Combat Service Support Schools  
PSC Box 20041  
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LOC 1502

**STUDENT OUTLINE**

**ALLOWANCE AND MODIFICATION CONTROL/CMR**

**LEARNING OBJECTIVES**

1. Terminal Learning Objective: Given a using unit account, a T/O&E, and the references, monitor unit Table of Organization and Table of Equipment (T/O&E) modification procedures, to ensure allowances are properly maintained to support the mission. (0402.02.03)
2. Enabling Learning Objective: Given the references, a using unit account, and a unit T/O&E, validate the unit's T/E excesses and deficiencies, per the references, identify the:  
(0402.02.03b)
  - a. Purpose of a Modification Of Allowance (MOA)
  - b. Time frames for submitting a MOA
  - c. Actions taken to submit a MOA
  - d. Purpose of the Consolidated Memorandum Receipt
  - e. CMR publishing time frames
  - f. Inventory procedures
  - g. Actions taken to report CMR discrepancies

**OUTLINE**

1. **GENERAL INFORMATION CONCERNING INVENTORY CONTROL.** It is the responsibility of the using unit commander to have on hand or on order at all times quantities of authorized allowances as directed by the unit's T/E and other allowance-type publications or directives issued by higher headquarters.
2. **MECHANIZED ALLOWANCE LIST**
  - a. Purpose. The MAL provides the unit a method to control T/E and special allowances within the command. The MAL provides T/E and special allowances, on-hand quantities, due-in quantities, and over/short quantities for each individual TAM

control number. The MAL is used by managers to prevent critical shortages or unauthorized excesses of allowance items from occurring.

b. Elements.

(1) The TAM column contains the TAM control number (TAMCN) assigned to the item. The MAL is in TAM control number sequence.

(2) The NSN column will list the NSN of each model of equipment the unit has on hand. If more than one NSN is listed, the first NSN will be the preferred NSN, and the remaining NSN's will be substitute NSN'S.

(3) The ON-HAND column reflects the on-hand quantity for the item. The total on-hand for the item is listed on the top line of information. The on-hand quantity is also listed for each individual NSN. If you will note TAMCN B1650, you will see there are items on hand for two different NSNS. By adding the on-hand quantity for both NSNs together, you will arrive at the total on-hand quantity reflected in the top line.

(4) The T/E ALLOW column contains the quantity authorized the unit by the T/E. This quantity is reflected in the top line of information.

(5) The SPECIAL ALLOW column contains any special allowances authorized the unit by the force commander. This quantity is reflected in the top line of information.

(6) The TOTAL ALLOW column contains the total allowance authorized the unit. The total allowance is a combination of the T/E allowance and the special allowance. The total allowance quantity will appear on the top line of information with the TAMCN. The allowance quantity is also listed for each NSN.

(7) The DUE IN column lists the quantity of items due in the unit from a supply source. This entry appears in the top line of information.

(8) The SHORT/OVER column contains any short or over quantities for the item. If the item is short, the quantity will appear preceded by a minus symbol. If the item is over or excess, only the quantity will appear. This entry appears in the top line of information.

**3. CONSOLIDATED MEMORANDUM RECEIPT.** The CMR is provided by the using unit or the SASSY Management Unit and is in Activity Address Code (AC)/ Responsible Unit Code (RU)/ TAMCN sequence. The CMR list authorized allowances items in the hands of the responsible units. The CMR will resemble the printout of the MAL, except that it will have the USMC/ serial numbers of all allowance-type items. Whenever the CMR is to be used for control purposes, the using unit will ensure that a sufficient number of copies are reproduced.

a. Using unit actions:

(1) Maintain the SIGNED copy of the CMR for each responsible unit together with all pending adjustments, in TAMCN sequence.

(2) Quarterly or upon change of the responsible officer, the supply officer will prepare a cover letter and enclose two copies of the CMR to be forwarded to the RU.

(3) Upon receipt of the signed copy of the CMR from the responsible officer (after the inventory has been completed), reconcile any difference that may exist. This document must be maintained for one year.

(4) All USMC/ serial numbers will be recorded on all copies of the CMR.

b. Responsible unit (officer) actions are as follows:

(1) Receive two copies of the CMR, quarterly or upon change of the responsible officer.

(2) Verify the on-hand balance of all assigned USMC/ serial numbers. Sign and return the CMR to the supply officer with the bottom of each page initialed. If the responsible officer notes discrepancies, reconcile any differences that may exist by providing supporting source documents. This action must be completed within 15 days from the day of receipt of the CMR.

(a) If the supply officer and the responsible officer agree that the CMR is in error, the supply officer will pen change the erroneous quantities, and both the supply officer and the responsible officer will initial the changes.

(b) If the supply officer does not agree with the responsible officer where CMR quantities are disputed, the responsible officer will report the discrepancies in accordance with local procedures. Even though the responsible officer disputes the quantities on the CMR, they will still sign the endorsement to the CMR update letter certifying the CMR is correct. However, since they will be simultaneously submitting a letter, pointing out the discrepancies in the account; it will be this letter that will document the responsible officer's position on disputed quantities.

c. Responsible officers must ensure that their records are maintained current on a day-to-day basis.

d. Responsible officers may designate one or more individuals as their authorized representatives to receipt for and requisition supplies; however, notice of delegation of authority will be made, in writing, and signed by the responsible officer concerned. The supply officer will maintain the original.

**4. ASSIGNMENT OF LOCAL TAM NUMBERS.** Occasionally, items are held by using units which must be controlled as allowances, but which have not been assigned TAM Control numbers, e.g., flags, tool boxes, captured enemy weapons. In order to load items to the CMR/MAL it is necessary to have TAMCN and an allowance for the items. The source for assigning local TAMCN's is the customer service section at the SMU.

**5. EXCESS ITEMS.**

a. Reviewing the MAL. To determine if excesses or deficiencies exist, you compare the total allowance quantity to the on-hand quantity. It is important that you use the total allowance quantity when making the comparison, as the MAL may contain both T/E allowances and special allowances.

(1) If the on-hand quantity exceeds the total allowance quantity, excess exists. The excess quantity will appear in the over/short column. This quantity will not be preceded by any type of symbol. If you look at TAMCN C6390 on the MAL, you will see this condition. For this TAMCN, the on-hand quantity is 13, the total allowance quantity is 10. By looking in the over/short column for this item you will see a one not preceded by any type of symbol. This indicates the unit is excess 3.

(2) If the total allowance quantity exceeds the on-hand quantity, a deficiency exists. The deficient quantity will be reflected in the over/short column preceded by a minus symbol. Note TAMCN B1650 on the MAL, you will see this condition. In this record, the on-hand quantity is two and the total allowance quantity is three. Looking in the over/short column for this item you will see a one preceded by a minus sign, which indicates the unit is one deficient.

(3) The desired situation is for the allowance quantity and the on-hand quantity to match for all TAMCNS.

b. Disposition of Excesses

(1) If the item that is excess is still required (needed) by the unit, the unit must request a modification of allowance (MOA) to have their allowance increased.

(2) If the unit no longer requires the excess item, the disposition action will depend on the category of the item.

(a) If the item is a Marine Corps controlled item, which is identified on the MAL with controlled item codes of A through I, a recoverable item report must be submitted to the Marine Corps Logistics Base, Albany, Georgia requesting disposition instructions.

(b) If the item is not a Marine Corps controlled item, and the item is in a serviceable condition, it will be turned into the SASSY Management unit (SMU). If the item is unserviceable, it will be turned into disposal in accordance with local procedures.

**6. T/E REVIEWS.** MCO P4790.2C provides guidance relative to conducting T/E reviews.

a. Purpose. There are two purposes for conducting T/E reviews.

(1) You want to ensure the equipment authorized the unit is fully capable of supporting the intended mission that your unit is responsible for.

(2) Also, you want to ensure that the equipment you are authorized is not excess to the unit's requirements. Ensure that the equipment you are authorized by T/E is in fact required by the unit to accomplish the mission. If you do not use the equipment and do not foresee any future requirement, consider having the allowance for the item deleted from your T/E.

b. Conduct of Reviews. There are specific times when T/E reviews must be conducted.

(1) T/E reviews will be conducted when directed by local policy. Periodically, the major command will require units to conduct a review of their T/E to ensure its validity.

(2) When the organization of a unit changes, the T/E must be reviewed. This is to ensure that if new units are added or units dropped, the equipment required to support these units is either, added or deleted as required.

(3) When the unit's concept of employment changes, the T/E must be reviewed to ensure it is in line with the unit's new operational concepts.

(4) When the equipment you have to perform maintenance on changes, you must review the T/E to determine if there are any items you no longer need or if there are new items you need which your unit is not authorized.

(5) When you have a change in maintenance requirements, you must review the T/E to ensure the equipment you need to perform the required maintenance is available.

c. Areas to Consider

(1) Personnel

(a) Before you add new and more complex equipment to your unit allowances, ensure the personnel who will have to maintain the equipment possess the required skills. Reviewing the MOS skills in the MOS manual for the MOS's provided in the T/O can normally do this. If you do not have the MOSs authorized by T/O, you must get the required MOS added to your T/O before Headquarters, Marine Corps will approve the allowance. Also, don't have more equipment than you have technicians and/or operators to maintain the equipment.

(b) It is important to ensure your unit does not become so equipment heavy that those personnel are constantly working long hours to keep pace with maintenance requirements. It is common knowledge that when personnel must constantly work long hours, the quality of work being performed decreases along with the morale of the personnel, e.g. suicides rise, ect.

## (2) Equipment

(a) The first factor in determining equipment requirements involves focusing on the type of equipment. Be sure you really need the item of equipment before requesting the allowance. This is especially true when it is equipment that may require different maintenance concepts and specialized support equipment your unit does not possess. This could be a detriment to you in the future. It is nice to have some fancy equipment, but does the unit really need it to accomplish the assigned missions?

(b) The second factor concerning equipment requirements is the quantity of each type of equipment. You must ensure you do not overload your unit with equipment which is not required to accomplish the assigned mission. All equipment possessed by the unit must be exercised and have maintenance performed. Maintaining unneeded equipment can waste resources that could be used elsewhere.

4. **MODIFICATION OF ALLOWANCES (MOA)**. Commanding officers are responsible for ensuring MOA's are submitted to keep T/E allowances current.

a. Frequency. Allowance change requests will be submitted on two occasions:

(1) When it is determined materiel is insufficient to the needs of the unit.

(2) When it is determined materiel is excess to the needs of the unit.

b. Procedure. The requests for modification of allowances (MOA's) will be submitted to the Commandant of the Marine Corps via the chain of command. The format used to request MOAs is in enclosure (2) of MCO 4400.172. The cover letter used to transmit the modification requests will contain only the information necessary for transmittal. Enclosure (3) of MCO 4400.172

(1) Do not requisition increases requested until the MOA has been approved or specific approval has been granted. If you do, the following may occur:

(a) Your requisition may be rejected because you do not have an allowance established for the item.

(b) You could place yourself in an excess position if the allowance request is eventually disapproved.

(c) You could waste funds if your unit had to pay for items and then have to turn the items in as excess.

(2) Do not dispose of equipment until the MOA has been approved or specific approval has been granted. If you dispose of the item and the modification request is disapproved, you could find yourself with a shortage. If the item is SAC 1, you will have to expend your unit's funds to replace the item.

**REFERENCES:**

1. MCO P4790.2C
2. MCO 4400.172A
3. UM 4400-124